

THE
C A S E
OF THE
COUNTY of DEVON,

With Respect to the Consequences of the

NEW EXCISE DUTY on CYDER and PERRY.

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NEW EXCISE DUTY ON CIDER AND PERRY

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T H E

C A S E

O F T H E

COUNTY of DEVON,

With Respect to the CONSEQUENCES of the

New Excise Duty on Cyder and Perry.

Published by the Direction of

The COMMITTEE appointed at a General Meeting of that County
to superintend the Application for the Repeal of that Duty.

L O N D O N,

Printed for W. JOHNSTON, in Ludgate-street; and B. THORN, Bookseller, in Exeter.

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THE
CASE
OF THE
COUNTY OF DEVON.

With regard to the Controversy of the
New Excise Duty on Cyder and Perry.

Published by the Direction of
The Committee appointed at a General Meeting of that County
to supersede the Application for the Relief of that Duty.

L O N D O N
Printed for W. Johnston, in Lang-street, and H. Thorpe, Bookbinder, in Essex.

T H E
C A S E
O F T H E
C O U N T Y o f D E V O N,

With Respect to the Consequences of the
NEW EXCISE DUTY ON CYDER and PERRY.

BY an act passed in the last session of Parliament, a new Excise-duty of four shillings is imposed on every hogshhead of Cyder and Perry which shall be made in Great Britain, to be paid by the maker thereof, over and above all other duties already payable for the said products; and this duty is put under the management and receipt of the Commissioners and Officers of the Excise, under such regulations, penalties, and forfeitures, as in the said act are particularly contained, and under all others provided or established by any other law already in force, relating to the revenue of Excise on Beer, Ale, or other liquors; and permission is granted to those who shall desire it, to compound for the duties on Cyder or Perry to be consumed in their own private families only, at the rate of five shillings per head yearly, not including the children of the compounder under the age of eight years; and in case the family should be increased at any time within the year, at the rate of five pence per head for each calendar month during the continuance of such increase.

It is undoubtedly a most unfortunate circumstance for this and the other counties, whose most capital interests, their liberties and their property, are so essentially affected by this bill, that they had so little opportunity given them, either of instructing their representatives, or

laying their dutiful representations against it, by way of petition, before the Legislature. Scarcely were we apprized of its nature, purport, extent, and the provisions established by it, than the advice we received, that it had passed the House of Commons, rendered every step in our power for the present fruitless and ineffectual. Had the indulgence of being heard before we were concluded, been thought proper, it is no unreasonable presumption to flatter ourselves, that it never would have passed into a law : for it is most notoriously evident, from the groundless and mistaken prejudices on this subject which then prevailed, and had the main influence on the determination which took place, that the nature and peculiar circumstances of the commodity on which this new duty is laid, were very little known or understood. Even the gentlemen who formed the plan, had not been truly informed of, or at least had not sufficiently considered, those circumstances, otherwise they would not have clogged the collection of it with such provisions, as are in part unnecessarily burthensome, inconvenient, and vexatious ; and in part impracticable, without such detriment to the products as would frequently render them of little value. Neither can it reasonably be supposed, that even the representatives of those parts of the kingdom which were principally interested, could be on the sudden prepared with so complete and comprehensive a knowledge of the point under debate, as to defend the interests of their constituents in the most effectual manner, and to state the ruinous consequences of this new duty, with all that clearness and evidence which would have been necessary to enforce conviction. Nor did the shortness of the time, during which this matter was under the deliberation of the House of Commons, permit them to avail themselves of the advantage of consulting their constituents, and receiving from them the necessary informations. The less therefore is the wonder, that gentlemen of the other parts of this island, unacquainted with these products, and destitute perhaps of every other measure to direct their judgment concerning them besides the exorbitant price they sometimes bear at London, should be prevailed upon to believe this to be a reasonable and equitable tax ; and that it is in truth, what the preamble to the act styles it, the most easy means of raising the necessary supplies.

WE have now had leisure more than sufficient to consider this new duty in every light, and to trace out its destructive tendency through every fatal consequence in which it must unavoidably terminate. But at the same time, alas ! we are in a very different, and much more disadvantageous situation : all our labour is up-hill ; and we must struggle with the authority of an established law, and, which is still more discouraging, with all those powerful prejudices which will ever militate in favour of a revenue already in possession. We ought not, however, to suffer ourselves to be dismayed at so unpromising a prospect. No long time hath yet elapsed, since the Legislature gave a most illustrious testimony, in an ever-memorable instance, that it doth not judge it beneath its dignity to rescind, even in the very next ensuing session, its own determinations, when, upon a more deliberate consideration, they have been discovered to have been founded on mistaken apprehensions, and to have been contrary to the general sense of the nation. If, therefore, we shall be able to make it appear, upon the fullest and strictest examination, that this tax is exorbitant, unequal, partial ; that it must terminate in the gradual extirpation of the very products on which it is laid, and in its progress towards it involve in ruin many of his Majesty's most useful subjects ; that it must, in the county of Devon at least, and its neighbouring counties, greatly reduce the value and yearly income of the landed property, which certainly could not have been intended by the Legislature ; that the severe restraints and arbitrary methods of decision, introduced by the Excise laws, together with the most disagreeable and vexatious visits of Excise officers, are hereby extended to the private houses and families of every landholder who makes Cyder or Perry, and is above the degree of a cottager, and a precedent thereby established, which will effectually authorise and justify every future extension of those laws, without exception, which shall hereafter be devised or proposed, until the Excise become the general method of collecting the revenue throughout the kingdom : If these points, as has been said, can be fully made out, we may surely promise ourselves that the same regard to the reason of the thing and the general sense of the people, the same spirit of moderation and equity, which at that time prevailed, will, when more fully and perfectly informed, exert itself on this occasion also, and as readily and effectually co-operate towards our relief from this insupportable burthen. To ob-

tain this most desirable end, by laying before the public the true and real state of our case, founded on incontestible fact, and the most moderate computations, without exaggeration or disguise, is the sole drift and purpose of this present publication.

AND in the first place, it is apprehended that the exorbitance of this tax must be evident, when it is considered that it is at least equal to the whole yearly rent of the land, whose produce is the object of it. An acre of well-conditioned orchard-land is generally lett in this county at forty shillings a year; and its yearly produce, or a middle computation, will be about ten hogsheads at the pound: the yearly tax will consequently amount to forty shillings. But the circumstance that carries this exorbitance to an excess of grievance, is, that the land-occupier is the person immediately charged with this tax. He is obliged to advance the whole of it within six weeks from the time the Cyder is made, and to take upon himself every subsequent loss that shall be sustained, by his liquor turning sour or ropy on his hands, by ill flavour contracted by bad cask, by its sinking in price upon the prospect of approaching plenty, by bad debts, and in short by every accident to which so hazardous a commodity is exposed. The case with regard to Malt is quite the reverse. The grower of the barley has no concern with the tax: that is paid by the malt-maker; who undoubtedly takes care to proportion the quantity of his stock to the probable demand of the market, and to make provision in the article of his profits for every drawback incidental to his trade. On the contrary, the cyder-maker is under the necessity of making his Cyder at the return of the season, and of advancing the duty upon it too, however unfavourable his prospect may be of disposing of it to advantage afterwards, unless he will be content to sit down with the loss of the whole rent of his orchard-grounds for that year: for his apples are in no other view of the least use or value, but must be left to rot under the trees; while even the barley-grower, though absolutely free from all Tax or Excise, enjoys in the cheapest years the relief of a bounty upon exportation; or, at worst, can, by employing the produce of his lands in feeding hogs, convert it into pork and bacon.

BUT

BUT the most unreasonable inequality of this tax, as well as its exorbitance, will be still more evident from this consideration, that liquors of very unequal and disproportionate value, are equally loaded with the same precise duty. To explain this, it is necessary it should be known, that the Cyder of this county may be properly distinguished into three sorts: one, which answers the purposes of ordinary small beer, and may sell at the pound, at a medium, at eight shillings; and when in the cellar, fully racked and casked, at twelve shillings and six pence a hoghead, the price within a trifle which it actually costs the grower: a second, which may be compared to common ale, though very far beneath it in general estimation, or rather to the better sort of table-beer, and which at the pound may sell, at a medium, at fifteen shillings; and when racked and casked at twenty-one shillings the hoghead: and a third, drawn from the choicest fruits, with the greatest care, and under the nicest management, which is never disposed of from the pound, but when thoroughly fine and in perfection, may sell at fifty shillings the hoghead; which is the highest price given for Cyder in this part of the world, excepting some very few particular instances, wherein fancy may be supposed to have the greatest influence; and this best sort may be compared to the better kinds of beer. Of the first sort, is considerably more than the one half of the whole quantity of Cyder made in this county; and it is for the most part consumed in the families of the growers, by whom it is very liberally distributed to their labourers, whose common drink it is: none of it finds its way into the public houses, and not a great deal into private families, where it is always considered on the footing of small beer, as its cheapness, in very plentiful years, is the only reason of its being substituted in the room of it, since it very rarely, if ever, keeps good beyond the year. The second sort is that which is commonly sold to the public houses, and the remainder either consumed in the families of gentlemen, substantial tradesmen, and people in easy circumstances of fortune, or is exported to London and elsewhere. The third sort, which doth not certainly exceed the hundredth part of the whole quantity made, and can be produced only from particular soils, may be justly considered as an object of mere luxury and curiosity, and is rarely met with but at the tables of gentlemen who make it, or of such others, both in town or country, as value themselves upon the elegance

elegance of their entertainments, and spare no cost to procure the very best of every thing in its kind. Now all these three sorts are at present equally and indiscriminately charged with the same heavy duty of four shillings per hoghead at the pound; which, after the just allowances made for the diminution of the liquor in quantity, by racking, before it becomes fine enough to be drank, will amount to more than five shillings per hoghead in the cellar. And upon this state of the case we may fairly appeal to the equity of every reasonable man, whether a more glaring proof of the inequality of any tax need be given than this, that the common draught of the industrious farmer, the necessary drink of the poor day-labourer, is subjected to the same heavy charge with what is consumed in the families of people in easy circumstances, or reserved for the luxury of the nobleman, or the gentleman of rank and opulence. It will undoubtedly be said, and it is true, that it is impracticable to make this distinction in the collection of the duty. But then this very circumstance clearly proves that Cyder is not a proper object of taxation. The case is quite different with regard to Malt-liquors. As to these, besides that the tax is vastly more moderate, every person pays to it as his choice may incline him, or his circumstances permit, in exact proportion to the quality of his liquor, and the quantity of Malt allowed in brewing it. Again, the exorbitance of this tax must appear no less striking than its inequality, when we shall reflect, that the drink consumed by the poor day-labourer for his necessary sustenance is loaded with a duty equal to two fifth parts of its prime cost: the Cyder which he drinks has been already estimated at twelve shillings and six pence a hoghead, casked and fit for use in the cellar; and the present duty upon it, after the necessary allowances made for the waste in reducing it to this condition, will not amount to less than five shillings per hoghead, which is just two fifth parts of that sum; while, at the same time, the duties on a hoghead of Small Beer, of nearly the same value, and answering the same purposes, do not exceed two shillings and six pence the hoghead.

THERE is a fourth sort of Cyder, besides these already enumerated, which should not be omitted. This is made of wind-falls, or fruit fallen under the trees before it has attained its proper maturity. The
 quantity

quantity of this Cyder is in no year in a contemptible, and in some years in a very considerable, proportion to what is better; and may be fairly calculated at one fifth or sixth, at least, upon a medium of the whole quantity grown. Though it is seldom saleable, and if it could ever find a vent would scarce ever exceed the price of five or six shillings the hoghead, as it will not keep good beyond the Christmas following; yet it is of great advantage to the farmer, as it is drank in his family, and saves him the expence of the better sorts as long as it lasts: by which means he is enabled to carry a larger quantity of these latter to the market. But, if the present tax is continued, no more of this kind will or can be made; as the amount of the duty will be, generally speaking, nearly equal to the real value of the liquor, the expences of making it being included; or to above double the value of it, those expences being first deducted. This part of the farmer's product will be therefore absolutely lost to him, and left to rot and perish under the trees; or rather, to prevent its mixing with the better fruit at the general gathering, must be removed to rot elsewhere, not without some expence to the farmer.

ANOTHER unavoidable, though extreamly inconvenient; inequality of this tax, necessarily arises from the very uncertain and most disproportionate quantity and value of its object produced in different years. In some years there is a great and general scarcity of Cyder; in others, there is a moderate plenty; and in others again, there is a great abundance, and even superfluity. In years of great scarcity, the amount of the tax will be so small as not to be worth the collecting, and will be almost entirely eaten up by the salaries of that number of extraordinary officers who must be employed in that collection, and kept in constant pay as long as certificates are necessary, and there is any Cyder to be removed. It is doubtless expected that this deficiency will be amply compensated in the years of greatest abundance; but, if it is so, it must be at the expence of the farmer's ruin. The circumstances of the very last year, which was what is commonly called a great bearing year, afford the most convincing, as well as incontestable, proof of this truth. It is a well known fact, that in this county many thousand hogheads of Cyder were spoiled by being put in bad casks, and no less a quantity wasted for want of vessels to put it in, the price of which

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which was by degrees so exorbitantly advanced, as to amount to almost double the value of the Cyder itself; and that farmer thought himself a very fortunate man, who could make so good a bargain, as to procure a very indifferent hogshead in exchange for the quantity of Cyder it would contain. It is no less certain and well known, that great quantities of Cyder were sold near the sea-coasts for exportation to Newfoundland at three shillings and six-pence the hogshead at the pound, a price which does not exceed the very expences of making, not including a land-carriage of several miles, and which can be accounted for upon no other principle, than that reluctance people very naturally feel at rejecting and throwing to waste those gifts which Providence seemed to have intended as a blessing. And it should be observed, that the Cyder sold at this price must have been of that sort which is distinguished as the second in the precedent enumeration, otherwise it could not have borne so distant a sea-carriage, or been of any use or value when it arrived at the place of its destination. The general price at the pound of this second sort of Cyder was five shillings and six-pence, and at most seven shillings the hogshead, and at the highest of these prices the farmer must have been a considerable loser, if we compute the rent and tythe of his orchards, with the expences of making, and of a land-carriage perhaps of some miles. But if this tax had then taken place, his situation must have been deplorable. The great and general plenty cut off all possibility of advancing the price; so that the whole tax of what he sold at the pound must have been a dead loss upon him. To keep it, in hopes of a better market in the spring, was impracticable, as he had neither casks sufficient to contain it, nor cellar-room sufficient to hoard it in; and, if the bulk of it could have been hoarded, the continuance of the same plenty, at whatever distance of time, would have influenced the price to his disadvantage in the same proportion. The only means of indemnification left in his power was, by a resolution, which, to produce the intended effect, must have been a general one, to proportion his making to the probable demand of the market, to have thrown away perhaps one half of his apples, and to have converted the remainder only into Cyder. The conclusion, therefore, which necessarily follows from this representation, is, that it is utterly impracticable to levy in very plentiful years those deficiencies which are incurred in years of great scarcity.

scarcity. It is almost needless to remind the reader, that no inequality of this kind can ever possibly happen with regard to Malt-liquors.

ANOTHER unanswerable objection that may be very justly made to this tax is, that it is in the highest degree partial. There is little need of expatiating in the proof of this assertion. It is admitted and avowed, that the provision made for the principal and interest of a very large debt, incurred in the publick services of the whole kingdom, is charged only on a few particular counties, while the greatest part of the island, enjoying an equal share of the advantages accruing from those services, doth not contribute a shilling towards the expence of them; but because the grand pretence, which is most relied on in favour of this tax, and indeed the only one which carries with it the least colour of reason, is, that it is calculated to introduce an equality of taxation throughout the kingdom, by charging Cyder with a duty proportionable to that already laid on Malt, and the liquors produced from it; and because this argument appears to have had the greatest weight with the House of Commons in their deliberations concerning this tax, and was probably the very motive which inclined them to give it that preference which it met with, it will be necessary to enter into the most accurate examination of it. And, in the first place, it will be of moment to observe, that Cyder is not the only liquor drank in this county, nor even the liquor most drank in it. The fact is so far otherwise, that, take the county round, Malt-liquors are the general drink, and Cyder only comes in as an auxiliary. And the truth of this fact was proved by an evidence beyond contradiction before the House of Commons in the last session of Parliament, while the tax we complain of was still under consideration. An account of the yearly produce of the Malt-tax in the several counties of this kingdom, for the last seven years, was called for, ordered, and those accounts for the most part were actually laid before the House. From them it appears, that for those years the produce of that tax in the county of Devon was superior to that of most of the other counties, and exceeded only by that of the counties of York and Middlesex. The force indeed of this proof hath been attempted to be eluded, by ascribing the large product of that tax in this county principally to

the number of prisoners of war maintained within it during those years, and to the King's Brewery for the use of his fleets at Plymouth. But this last allegation is founded on a mistake; since it is a notorious fact, that the Malt made use of in that brewery is almost wholly supplied by contractors from other counties, who are able considerably to undersell the maltsters of Plymouth and its neighbourhood. As to the prisoners of war, the number of them confined at Plymouth, Exeter, and Biddeford, and residing at Tavistock, and other towns, where they were on their parole, did, in the three last years of the war, amount to about 11,500, and in the other preceding years to about 8000; so that 10,000 may be supposed to be the middle number on the whole of those years: and whoever shall consider, that the amount of the duty, on this extraordinary consumption, cannot exceed 1000 l. a year, on the foot of the publick allowance of a quart a man a day, and two bushels to the hoghead; and that it is in great measure counterbalanced by the great quantities of Beer, Ale, and Porter, imported from other parts of the island, at Exeter, Plymouth, and other ports of this county, will find, that, whatever allowance may be thought reasonable in this respect, it will be insufficient to account for more than a very small proportion of this large produce; nay, in fact, the county of Hants enjoyed a much larger proportion of both those advantages; and yet it is apprehended, that the produce of the Malt-tax in that county was not found to exceed, if it even equalled, that of our own. The real truth is, that Cyder is the common drink in the country only among farmers and their labourers, while great quantities of Malt-liquor are consumed even there in the families of the gentry, even of moderate fortune, the clergy, and the more substantial farmers; and that in cities and towns, among tradesmen and handicraftsmen, the general consumption is of Malt-liquors, and Cyder is admitted, even in the most plentiful years, only for the sake of variety.

BUT to come yet nearer to the point in question: If we should admit this principle, that justice requires an equality of taxation to be established throughout the kingdom, a scheme however utterly impracticable, even by a general poll-tax, or a general excise, yet certainly the same justice requires that it should be admitted only (especially with regard

regard to the necessaries of life) under this modification, that the commodity taxed should be every-where to be procured at nearly the same original price ; for surely it would be most unjust, most unequal, most unreasonable, that a Devonshire farmer, who pays already for a certain necessary of life without a tax, as much or more than a farmer of the corn and malt counties doth with the tax included, should be further loaded, under this specious pretext of equality, with a new tax on that necessary of forty per cent. upon its original value. Such a hardship would strike at cultivation itself, and it would be impracticable to carry it on under so greatly increased an expence. So far would the Devonshire farmer be from meeting the farmer of the corn counties at the same markets abroad on an equal foot, that this latter would soon beat him out of his own at home. Even as matters stand with us at present, our farmer labours under great disadvantages. From the nature and peculiar circumstances of our lands, his tillage costs him near one half more than in the corn counties before he can get his corn in ground ; and he is obliged to employ a much greater number of labourers, and make use of a much more expensive manure. Hence we are enabled to account for a fact, which hath not perhaps been hitherto sufficiently attended to, that above one-half the bread sold by the bakers, and a large share of that made in private families, in the city of Exeter, is made of flour brought by sea from the eastern parts of the island. But, if this heavy burden should be fixed upon us, the dealer in flour from the east would soon be enabled to find his way even into the very heart of our county ; nor would there any other remedy possibly be found to put our farmer on the level with him, but that great and general fall of rents, which would be the certain and inevitable consequence of so manifest and ruinous an inequality.

LET us now proceed to examine, whether the consumption of Cyder in the farmer's family is not, even without the new duty, full as expensive to him as the Malt-liquor would be which might be substituted in its place, the Malt-tax included. We have already computed the Cyder to stand him in twelve shillings and six-pence a hoghead in the cellar, fit for use. That this price is the very lowest it can be set at, will appear from the following calculation, which may be depended on. We suppose an acre of orchard-ground will produce

at the pound, *communibus annis*, ten hogsheads of Cyder. The farmer's expences on them will be as follows :

	£.	s.	d.
To the rent of an acre of ground,	2	0	0
To the tythe of ten hogsheads, at 6d. each,	0	5	0
To gathering, making, and carriage, to and from the pound, on ten hogsheads, at 3 s. 6d. each,	1	15	0
Twice racking at least, at 6d. per hoghead,	0	5	0
Costs and wear of casks and cooperage, at 1 s. per hogf- head, on eight hogsheads,	0	8	0
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	£.	4	13 0

These ten hogsheads of Cyder, when casked, cellared, and fit for use, will be diminished, by racking and waste, one-fifth part of the quantity, and the farmer will consequently have eight hogsheads only left. Eight hogsheads at 12 s. 6d. will amount to no more than 5l. from which deducting 4l. 13 s. which it actually cost, remains only seven shillings on the eight hogsheads to indemnify him for all the various risks of his liquor's spoiling, or being lost by leakage. We have not reckoned a farthing for the farmer's profit on this Cyder, because it is produced merely for the convenience of his family and labourers, and is not for the most part sold. This profit therefore will be more properly charged to the account of the second sort of Cyder, which is made chiefly for sale.

LET us next compute the price of a hoghead of Malt-liquor. In years of great scarcity of Cyder, it has been the common and usual practice among the farmers of this county to brew in its stead Small-beer of three bushels of malt to the hoghead, the expence of which is as follows.:

	£.	s.	d.
Three bushels of malt at the middle price of 3 s. per bushel,	0	9	0
One pound and quarter of hops at 1 s. per pound,	0	1	3
Fire and labour at	0	1	0
Use of brewing-utenfils, and use and wear of cask,	0	1	0
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£. 0 12 3
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From which must be deducted six-pence for the value of the grains, which reduces the price to twelve shillings and three-pence the hoghead. This small beer answers all the purposes of common use in the farmer's family. But it must not be dissembled, that in those years of scarcity it is also usual to brew for the use of the mowers and reapers in harvest-time a better sort of Malt-liquor, of five bushels of malt and two pounds of hops to the hoghead, which will encrease the price of it to nineteen shillings; and, deducting the value of the grains and the yeast or barm, less than eighteen shillings the hoghead. But when it is considered, that this extraordinary provision is made but for a sixth part of the year, that the farmer is frequently obliged to expend in his harvest large quantities of his better sort of Cyder, on account of the customary preference given to that liquor, which would yield him 1*l.* 1*s.* at the market, and that Cyder is always distributed on those occasions in a much larger proportion than Malt-liquor, the comparative expence of the two liquors will be reduced to pretty near an equality. We have computed the use and wear of cask on Malt-liquor at so low a rate in proportion to the same article on Cyder, because Small-beer must be brewed every month, and perhaps oftener, whereas Cyder is made but once in the year.

ANOTHER consideration, which will be of great moment towards invalidating the argument drawn from the pretended inequality of taxation, is, that Cyder hath already paid this tax, and compensated this inequality, in great measure, by its contribution towards the land-tax. Orchards are no modern improvement in Devonshire: they existed before the Revolution, though perhaps not quite to so large an extent as at present. They were then rated on the same foot as other lands, in proportion to their yearly value; that is to say, in a double proportion to arable and pasture grounds. It would therefore be in the highest degree unjust, and unequal, that they should pay the same, or a greater, tax a second time, under a different denomination. As to those orchards planted since that time, the general rule, it is apprehended, has always been throughout the kingdom, that as bad husbandry is not admitted as a pretext for abatement, so neither should improvement be esteemed a just reason for the increase of this tax, except in some very extraordinary cases. 'Tis upon this foundation
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that the proportions of the several counties are continued upon the same foot as at the original taxation, though some of them have been since, and that in a very disproportionate degree, improved in value and yearly revenue. We shall just mention the extreme confusion and perplexity this tax will occasion to the commissioners of the land-tax, in case either a reduction of the rents, or the extinction of the orchards, should be the consequence of it, as one of them infallibly, and both of them most probably, will be so. Disputes concerning the proportion of the abatement will unavoidably arise in every parish, and it will be a most laborious, as well as invidious, task for those commissioners to adjust it. Few gentlemen would chuse to take upon them such a decision; and it may very possibly happen, that even the effectual levying the land-tax may suffer, for want of a sufficient number of acting commissioners.

BUT this is not the whole, nor the greatest part, of the grievance. Orchards are considered in the estimate of estates in every other publick assessment, to the poor, to the church, to the highways, to the county rates, as well as to the land-tax. The same contribution must be continued in every one of these respects, after the consideration on which it was founded is extinguished, or the justices, at their general quarter-sessions, must be overwhelmed by the number of complaints, which it will be impracticable for them to determine by a satisfactory adjudication.

IT hath been asserted by a writer in the publick papers, who appears to have understood little or nothing of the subject he undertook to treat of, that the western counties are rated much lower to the land-tax than the other parts of the kingdom. The very reverse of this is the truth, at least with regard to Devonshire. The estates in this county are in general rated as high, even according to their nominal value, as those in most other counties in the kingdom, London and the counties adjacent excepted, and indeed much higher than the northern counties. But, alas! the nominal value is not the real one. In Devonshire, the poor-rate, church-rate, highway-rate, county-rate, the expence of parish-apprentices, and the whole of the repairs, are born by the landlord, and not by the tenant. When these deductions

are made, an estate of 100*l.* per annum will not produce clear above 70*l.* out of which the land-tax too must be subtracted. In the eastern and northern parts of the kingdom, the landlord receives his nominal rent clear from all other charges, except the land-tax; so that it may with truth be affirmed, that an estate of 70*l.* a year real rent, clear of all deductions except the land-tax, in Devonshire, is at least equally rated with an estate of 100*l.* a year in most other counties; and hence it arises, that an estate in one of those counties will sell for thirty years purchase, and more, while the greatest part of those in Devonshire are commonly sold at twenty.

THE last consideration we shall mention in answer to this specious argument is this, that it hath been judged expedient by the public wisdom to grant, for the encouragement of agriculture, a large bounty on the exportation of grain; and for the encouragement of our manufacture, an additional bounty of fifteen pence a quarter on the exportation of Malt: whereas not the least bounty is given on the exportation of Cyder. Devonshire exports, indeed, considerable quantities of grain; but much less, in proportion to its cultivation, than many other counties, which, for this reason, are distinguished by the name of the corn-counties: but it exports no Malt, or such a mere trifle as is not worth mentioning. It contributes, however, equally with every other part of the kingdom towards the payment of these bounties, though it draws back so disproportionate a part of the one, and next to nothing of the other. Thus an inequality is already established to our disadvantage, which certainly merits some indulgence in return. We are, however, so far from grudging or repining at the advantages some counties may reap, in consequence of the general maxims of good policy, that we contribute our share towards them with cheerfulness. We have, therefore, the more occasion to be surprized at the very extraordinary instructions, which it hath lately pleased a Grand Jury of the county of Norfolk to address to their representatives. It is well known, that greater quantities of Malt are exported from that county than from any other in the kingdom; and consequently, that it enjoys the largest share in the advantages of that bounty. It is with a very ill grace, therefore, that these gentlemen have thought proper to lead the way, and to set an example to the other corn and malt-counties,

counties, in their endeavours to disappoint us of the relief we are applying for, by means of an artful tack, from which it is evident they themselves do not propose to derive the least immediate advantage to the county they take upon them to represent. But it would be injurious to the gentlemen of that county, to suppose these instructions express their general sentiments; and we rely upon their candor and equity, that they will not approve of an attempt to baffle the efforts we are making towards our deliverance from a most grievous burthen, from which they are wholly exempt; while we most contentedly pay a large proportion towards those peculiar emoluments, of which they have long enjoyed the much larger share, and in one of which we have not the least participation.

WE proceed, in the next place, to enquire, how far the landed property in this county will be affected by this new duty; and in order to determine this point, it will be previously necessary to examine how far the interest of the tenant or farmer may suffer by it. The most natural method of ascertaining this, will be by considering what are the farmer's present profits upon his orchard-grounds; and whether they are large enough to bear so great a deduction from them, as must be introduced by this tax. We have already distinguished two different sorts of Cyder, the one consumed in the family, and by the labourers, of the farmer, the other chiefly made for sale. We have supposed that these two sorts are made nearly in equal quantities, though it be certain that the quantity of the first sort greatly exceeds that of the second. Indeed, a very considerable part of the county produces scarce any other; and almost the whole product of that part serves only for family-consumption, or for sale to the neighbouring farmers or landholders only, whose orchards may have happened to fail; or to the day-labourer, for the use of his family at home. Let us, however, suppose farther, that a farmer rents two acres of orchard-ground, at the common rate of forty shillings per acre; and that these may be expected to produce him, *communibus annis*, at the pound, ten hogsheads of the first sort of Cyder, and ten hogsheads of the second. We have already seen that the ten first hogsheads make the farmer little or no return of profit, but must be charged to the account of mere conveniency. Let us now see what will be his profit on the other ten hogsheads made for sale.

We have already admitted that they will sell at the pound, at a middle price of fifteen shillings each, and consequently the produce of the whole number will be seven pounds ten shillings. We must therefore, in the next place, take a view of what deductions must be made from this sum, for the expences preceding the sale from the pound, after having premised, that we have added six pence per hoghead to the expence of making this sort of Cyder, beyond that of the ordinary sort, and that very justly; for the ordinary sort is seldom sold, but made almost entirely for family-consumption, and therefore the carriage is only to and from the neighbourhood of the pound: whereas what is sold at the pound, of the better or second sort, is often carried six or seven miles, to the habitation of the buyer, and such carriage may at a medium be estimated at three miles, which is well worth the six pence per hoghead extraordinary charged for it; as it employs two horses, and a man to drive them. The expences therefore of the farmer, upon sale at the pound, of this sort of Cyder, will be,

	£.	s.	d.
For rent of the ground, at 40s. per acre,	2	0	0
For gathering and making 10 hogheads, at 4s. per hhd.	2	0	0
For tythe, at 6d. hoghead	0	5	0
	<hr/>		
	4	5	0

Which sum being deducted from 7l. 10s. remains 3l. 5s. Now it is a maxim universally established and admitted, that a farmer cannot afford to live, maintain his family, and make a provision for the loss and disappointments he so frequently meets with on his products, unless the clear profits on his farm are at least equal to the rent he pays for it. As we have therefore made no allowance for profit on the ten hogheads of ordinary Cyder, we must charge the whole of them, to wit, 4l. per annum, on both the two acres, to the account of the better sort of Cyder: And upon this foot, the farmer, instead of seeing that return of profit on his orchards, without which he cannot live, will find it deficient by 7s. 6d. on every acre, or 15s. on two acres; which will more than doubly counterballance that trifling profit which results from our precedent computation upon his ordinary Cyder. If, therefore, this new duty should be continued, it is evident that the whole of it must come out of the pocket of the farmer.

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BUT it will be said, that by keeping his Cyder till the spring, which is the season wherein he can dispose of it most advantageously, the farmer has it in his power to make himself ample amends. Let us therefore ascertain what will be his increased expence, and what his increased profit, in this case; and after having premised, that the quantity will be diminished at least by one fifth, the former will be as follows.

	£.	s.	d.
Racking four times, at 3 d. per time, on eight hogheads			8
at 1 s. each			0
Use and wear of cask and cooperage, at least 1 s. per hhd.		8	0
As one half may be probably supposed to be sold to public houses, where it is an established custom to expend 1 s. on each hoghead sold, to wit, 6 d. on the bargain, and 6 d. on the payment, we must therefore add on the whole		4	0

The farmer's increased profit on eight hogheads, at 6s. per hoghead, will be 2l. 8s. out of which subtracting 1l. for his increased expence, remains 1l. 8s. out of which sum we must further deduct 15s. to make good the deficiency on the living profit, as above calculated, at the pound; and then there will remain only 13s. to answer and discharge a duty of 2l. being its amount on ten hogheads at the pound, or eight in the cellar. This will be the case even on that Cyder which the farmer shall have improved to the utmost, and reserved for the very best market; without making the least provision for the spoiling or wasting his liquor; for accidents by fire; for bad debts, which, at least on what is sold to the public houses, are very frequent; or for the interest of his money, which so long lies dead; together with a reasonable profit on the head of it, without a just expectation of which no trade whatever would or could be carried on. When proper allowances are made for each of these articles, it will be found that the farmer, even in this most advantageous manner of disposing of his Cyder, will have been able to draw back little or nothing of the duty, and that the whole of it will turn out to be a clear loss to him.

It will doubtless be still insisted on, that the farmer will be able to reimburse himself for the full amount of this new duty upon the consumer. Let us therefore consider how far this can possibly be the case. And in the first place, it is evident that the duty on all the Cyder consumed in the farmer's family, which is more than the one half of the whole quantity made, must be a dead loss upon him, for which he can neither hope nor receive the least reimbursement: and as to that part of it which is sold, it must be considered that the price of Cyder doth not in the least depend on what it may have cost the farmer, but on the quantity brought to the market, and on its proportion in value to the cost of Malt-liquor. For the first of those reasons, it is impossible for the farmer to reimburse himself on the consumer in very plentiful years, such as the last: this is undeniably evident from the experience of that year, when that very plenty itself laid the farmer under the necessity of disposing of his Cyder at a less price than it actually cost him; and in many places, for even less than the expence of making and carriage. In such years, therefore, it is certain there can be no reimbursement, but the whole loss must fall on the farmer. And in years of middling produce, the price of Cyder must necessarily be regulated by that of Malt-liquor, which, for the better sort of table-beer, we have already shewn, will not exceed 18s. the hoghead; which price, whenever that of Cyder shall greatly exceed, the former will always be preferred, and the latter will have but little chance for sale. It is, therefore, material to add, that the sale of Cyder to private families in the city of Exeter, and in the considerable towns in the county, begins already greatly to decline; it appearing daily more and more clearly upon trial, that, considering the great waste made in the consumption of it, good table-beer, of five bushels to the hoghead, is much the cheaper liquor. If this is the case already, how utterly impracticable must it then be for the farmer to levy on the consumer so large a tax as 5s. per hoghead, which he has actually advanced, and which is equal to the whole rent of his orchard; much less that reasonable profit which every man justly expects from the money he lays out? In truth, there can be no reasonable expectation of a reimbursement, except in years of very great scarcity, when Cyder comes to be considered as a matter of mere curiosity.

IN this state of the case, and under these circumstances, what must be the unavoidable consequence? The farmer undoubtedly will take care of his own interests, on the very first opportunity that it is in his power to do so, and will no longer continue so ruinous a drain upon him than he is obliged to it, in virtue of some subsisting covenant. Under the weight of this oppressive duty, as orchards will be no longer an improvement, because they produce no extraordinary profit beyond other lands in common, he will with great justice conclude, that he should pay no extraordinary rent for them: consequently, he will at least insist on the immediate abatement of one half of their present rent, in order to reduce them upon the same level with other lands. But this is far from being the whole: as the disadvantageous influence of this duty will extend itself through the whole of his cultivation, as hath been already clearly shewn, and as it subjects him, in other respects, to numerous hardships and inconveniencies, as will more fully appear hereafter, he will expect a much larger abatement, an abatement on the whole rent of his farm taken together. Nor is this apprehension founded merely in speculation, much less is it the offspring only of a heated imagination; actual experience hath already confirmed it, even in the short time which hath intervened since the imposition of the duty. It is a well-known fact, that many farmers, whose leases were near expiring, have already given notice to their landlords, that they will pay no more for the future than 20 s. an acre for their orchards. Others have insisted, on no other foot than this, upon an abatement of ten per cent. on the whole rent of their farm, and have succeeded. Others have carried their pretensions so high as an abatement of one fifth of the whole rent, on estates where Cyder makes a considerable part of the product. Thus the landlord will find himself under the necessity of taking his estates into his own hands, subject to the very same losses, hardships, and inconveniences of which the farmer complains, and to all the consequences of the ignorance, negligence, and knavery of the servants whom he must employ in the management of them; or he must submit to comply with the demands of his tenant, who can so much better guard against them. Thus, to place the matter on the most favourable foot, the landlord is at once deprived of the one half of the yearly income of his orchards; the lands employed this way are reduced to the same common level in value with those employed in tillage or pasture,

pasture, and consequently he cannot, without the imputation of great folly, be supposed to continue the constant, annual, though fruitless expence of supporting and recruiting the orchards already subsisting; much less can he have the least inducement to plant new ones. The certain consequence, therefore, of this duty will be, that the present orchards will be suffered gradually to decay; no new ones will be planted, except for mere curiosity or luxury; and it will at length be found, that, like the viper which is supposed to eat out the bowels of its parent, the duty will in the end have nearly annihilated the very object from which it arises.

BUT in the progress towards this desolation, what numbers of his Majesty's most useful subjects will be either utterly ruined, or at least greatly impoverished? The tenant under a lease, the expiration of which is yet at a considerable distance, will, as long as it continues, be himself obliged to bear the loss of the whole amount of this duty; by which he will be gradually drained in many cases of the whole, and in all of great part, of that little fortune which he has been enabled to lay up as the fruits of hard labour and continual industry. The tenant under a lease for years determinable on lives, at a small high rent, and a fine on renewal, which is a very common way of letting estates in this county, would, in order to lessen his yearly loss, very gladly suffer his orchards gradually to decay; or perhaps, in order to ascertain his loss at once, totally extirpate them. But he is restrained from it by a covenant, which obliges him to maintain his orchards, as well as the other parts of his estate, in good repair during the term, under the penalty, not only of making full satisfaction for such breach of covenant, but even of being ejected, when the damage thereby accrued shall amount to a certain value. It may, indeed, be objected, that as orchards will now no longer be considered as an improvement, but rather as an incumbrance, the landlord will readily permit such a breach of covenant, or at least connive at it, as a matter of indifference. But, besides that it is a very uneasy and disagreeable circumstance to lie continually at the mercy of another, the landlord would have a real inducement to exact the performance of this covenant. The more the pernicious consequences of this tax display themselves, the stronger will the general expectation be that it will at length be repealed, if for no other reason, yet certainly
for

for this, that it will effectually repeal itself at last, by destroying its object; and whenever it shall be repealed, orchards will again become a real improvement, which it is in the power of the landlord to secure to himself, whenever that event may take place, at the expence of the tenant.

ANOTHER body of men, and that one of the most useful and valuable in the kingdom, who will participate the most deeply in this general distress, are the tenants of small tenements, from 20 l. a year downwards. As they bring up large families upon the slenderest means, and in order to do it, are obliged to submit to constant hard labour, and the strictest frugality; as they may be considered as a seminary, whence the more substantial set of farmers are continually recruited and supplied, they certainly deserve the greatest encouragement and indulgence from the public. Whatever is extorted from them, may very truly be said to be wrung from the hard hands of industry and poverty. Now the very subsistence of these people depends in great measure on the Cyder they make, their orchards being in much greater proportion to their other lands, than in larger farms. If, therefore, this product should, as it most certainly will under this duty, instead of being of advantage to them, prove the source of perpetual recurring loss, they must soon be inevitably ruined, obliged to throw up their tenements, and at length reduced to the mean condition of common day-labourers. The charge of supporting their families will fall upon the parish, and the landlord will be necessitated to make an abatement in his rent of at least one third, and in many instances of one half, by laying the lands to some adjacent farm, and converting the house into an habitation for a cottager.

THERE are, besides these, another set of men greatly affected by the present tax, to wit, that part of the established clergy who have the largest cures, and the least provision, the country vicars. The tythe of apples in this county is the very best of the small tythes: it is that tythe which chiefly induces the farmer to buy the rest; and, if this be rendered useless or insignificant to them, the remainder of the small tythes, as they cannot be easily ascertained, nor the subtraction of them easily proved, instead of being the means of a maintenance, will be either trifling,

or productive of such disputes and litigations, as will in great measure frustrate the very purposes of their pastoral labours, and at the same time reduce these laborious clergymen to beggary and ruin.

NOR, lastly, is it unworthy of very serious and compassionate consideration, that, if this tax should be continued, as orchards would, for the future, be neither planted or recruited, all the nurseries of young apple-trees, the product of the labour of many years, and of no small expence, which heretofore were of considerable value, would become immediately of none; in consequence of which, numbers of our very industrious people, the principal part of whose substance consisted in them, would be at once reduced to extreme poverty.

BUT it will doubtless be said, that the greatest part of these ruinous consequences of the duty may be easily obviated and avoided, by the alternative of a composition, graciously offered to the choice of the landholder for himself and his family. Let us examine, therefore, what will be the relief obtained by this composition. And, in the first place, if we consider it in itself, merely as a capitation, it is a very grievous and burthensome tax: as every shilling it produces will be drawn out of the pocket of the landholder, and the bulk of it out of that of the industrious farmer, it is properly a tax upon agriculture itself, which in all wise governments has, on the contrary, been deemed deserving all possible encouragement, and treated with the utmost indulgence and favour. It is drawn from a body of men whose circumstances can least bear it; people who bring up, maintain, and provide for, large families by the cultivation of small farms, for such are the greatest part of those in this county, and who through the course of a life of continual labour, indulged in very few gratifications, vary rarely arrive at what is commonly esteemed easy circumstances. Upon the lowest computation, it may reasonably be supposed, that the farmer will be obliged to pay for eight persons, or a tax of forty shillings a year, with this additional grievance, that as his family, and the expence of maintaining it, encreases, his tax encreases with it, to the great discouragement of matrimony and population. But when we add to this, that the farmers of a few counties only are distinguished by this heavy burden from their fellows throughout the kingdom,

kingdom, what pretence of reason can be offered in justification of so partial and unequal a proceeding?

BUT there is great ground for apprehension that the sum already mentioned will not be the whole, nor perhaps the one-half, of this charge. It is well known, that the farmer is continually obliged to employ a number of day-labourers, in a great variety of occupations. These do not indeed reside in his house, nor perhaps even continue in his service for a whole calendar month together; and therefore it may be justly doubted, whether, upon the construction of the act, they are included as a part in that family for which a composition is required. Yet it is certain, that they are supplied with all the liquor they consume in the day, at the expence of the farmer; and no less certain, that their consumption, upon the whole year, is at least equal to, and often greatly exceeds, that of the resident family; the labourers, during the whole time of the harvest, being allowed liquor without stint or limitation. It would be presumption to prejudge how this point may be decided by the lawyers, but that general propensity to interpret in favour of the revenue which hath hitherto prevailed, affords a sufficient foundation for the most discouraging apprehensions on this head.

THERE is likewise another great drawback upon the advantages which at first view might be expected from this composition. The compounder doth not in reality compound for the whole liquor consumed in his family, as is certainly the case in the malt-counties. Besides Cyder, great quantities of Malt-liquor are constantly consumed in the families of the gentry, the clergy, and the more substantial farmers; and, in years wherein Cyder is scarce, even in those of the common farmer. Almost every person in this county supplies himself with what malt he uses from the maltster; scarce any one finds it worth his while to make his own malt, neither is he furnished with the necessary conveniencies for that purpose. Thus the compounder for Cyder, besides his composition for that liquor, will be obliged to pay the malt-duty for all the liquor too of that denomination consumed in his family.

BUT

BUT the most grievous circumstance is still behind: the farmer is, notwithstanding his composition, obliged to pay the duty on all the Cyder he sells; and as we have already proved, by the fullest evidence, that, except in the years of general scarcity, he will find no possibility of reimbursing himself for any part of it; the whole, over and above his composition, will be an inevitable loss to him. When all these considerations are duly weighed, the alternative, if it may be properly called so, of composition, will not appear so great a favour as is pretended: it will be found a remedy absolutely ineffectual for the many and grievous hardships which have been already enumerated; and the acceptance of it would leave the farmer in as bad, if not in a worse condition, than he would be if he rejected it.

IT may be a matter of some curiosity to examine, what may be the profit a gentleman may reasonably propose to himself in planting a new orchard, with a view of letting it out at a yearly rent, even upon the supposition that this new duty had never existed. From this computation we shall be enabled too to get some further insight into the subject now under our consideration. Let it be supposed then, that I convert into an orchard an acre of land, which I before let at twenty shillings for tillage or pasture; my expences in making this improvement will be as follows:

	£. s. d.
I plant it with 132 apple-trees, which will cost me, at	}
2s. per tree,	
	13 4 0

N.B. The orchards at present subsisting were for the most part planted with 160 trees per acre; but, according to the apprehension now prevailing, they were planted too close; and the number here assigned is generally admitted as the proper medium, if orchards are to be continued, and not reduced to hedge-row plantations, as in many parts of Herefordshire.

To each tree we must allow for carriage, at a medium,	}
2d. to a seam of dung, 3d. to planting, 3d. in the	
whole, 8d.	
	4 8 0

E.

Interest.

Interest on 171. 12s. at 5 per cent. for 15 years, the time during which this plantation may be supposed to yield little or no return of profit,	}	13	2	6
Loss of one-half of the rent of the land for the said 15 years, at 10s. for the acre,		7	10	0
At the end of 15 years, at least, I must provide cellarage for the product; the building of which will cost me, after the rate of 8 hogsheds the acre in the cellar, at least,	}	5	0	0
		<hr/> £. 43 4 6		

At the end of fifteen years, I let this acre at 40s. per annum, and gain an additional rent of 20s. per annum for thirty-five years to come, the period of time during which the orchard may be supposed to continue in any tolerable degree of bearing. I allow nothing for the pasturage for those thirty-five years, though of some, but of no very great value, because it will be more than counterbalanced by the expence of a full manure, which is absolutely necessary at the end of every ten years at least. Now an annuity of 20s. a year for thirty-five years, even if it were to commence *in presenti*, interest being computed at 5 per cent. is worth but 161. 7s. 6d. The landlord, therefore, who plants an orchard for profit, or any lucrative motive, beyond mere pleasure or convenience, loses nearly 62l. on his capital. If we even suppose he lets his orchard at 3l. an acre (the highest rate known in these parts), on account of its being planted with the choicest fruits, and enjoying the most favourable circumstances for a general bearing, and consequently that his additional rent is 40s. per acre, yet he still loses on the same capital nearly 24l. per cent. How great then must his loss be, when his product is loaded with the present additional annual tax of 40s. per acre? And how utterly impossible is it, that any but a madman should think of either planting or continuing an orchard under so insupportable a load? It will probably be asked, How it happened that orchards ever were planted upon terms so disadvantageous? I allow then, that considerable savings may be made out of the above charge by a person who raises his own trees, and employs his own servants, cattle, and dung, in making this improvement: something too must be allowed to conveniency and accommodation

commodation of a tenant ; but the only adequate answer that can be given is, that people did not calculate.

WE proceed, in the next place, to take notice of several very inconvenient provisions contained in the Cyder-act, which render the collecting this new duty unnecessarily burthenfome, vexatious, and detrimental to the grower. Such is that provision which exacts the payment of the new duty within six weeks after an account hath been taken of the product at the pound. So large an exaction, at so unseasonable a conjuncture, seems to have been calculated with no other view, than to force the poor farmer, in consequence of his utter inability, to comply with it, after his pocket hath been already quite exhausted by the wages and other expences of his harvest and making his Cyder, into a composition, which he might otherwise judge to be disadvantageous to him. In effect, few farmers are so far beforehand with the world as to be able to disburse so large a sum at once, before they have had the opportunity of disposing of a part of their product. But at the long run a great part of this inconvenience will fall upon the landlord. The farmers in general through this county expect a year's rent to be left in their hands, which the landlord, whatever risque he runs of losing it, is obliged to indulge them in, unless he would rather chuse to have his estates thrown upon his hands, or, by the use of violent measures, get the character of an oppressive landlord, and by this means lose all chance of letting them for the future. Now this circumstance of the immediate payment of the duty would furnish the tenant with the fairest, and indeed an unanswerable pretext, for retarding the payment of his rent for a farther half year, at the increased hazard and disappointment of the landlord.

SUCH also is that other provision restraining the proprietor of Cyder just made, from removing it out of the pound-house without the certificate of the exciseman. The compounder, indeed, is obliged to give three days notice to the exciseman, whenever he lends the use of his pound to another Cydermaker who has none of his own, and consequently it may be understood to be the exciseman's duty, in this case, to attend at the time appointed. But the non-compounder is obliged to give no further notice than that of ten days before his first making,

and consequently the exciseman is obliged to give no other attendance afterwards, than what he shall think proper, or may best consist with his convenience, and the security of the revenue. He will never be at a loss for that unanswerable excuse, that no person can be at two places at once. Now it is a certain fact, that sometimes within twelve hours, and generally within twenty-four hours after the Cyder is made, and put into the fass or keeve, a fermentation arises, and throws up a head or muck to the top of the fass, which, if the Cyder be not racked off within a few hours, or be otherwise disturbed, subsides again, and mixes with the Cyder; and, whenever this happens, that Cyder cannot, without great difficulty, afterwards, by any future rackings, be made thoroughly fine; and even when it is so, the fermentation having been raised too high, and continued too long, it will by this means be inevitably deprived of its sweetness and richness, and rendered thin and harsh; and thus from the very best fruit, when the critical opportunity of racking is lost, an ordinary kind of Cyder only can be obtained, and the maker will in consequence frequently be subjected to the loss of near one-half of the value of his Cyder by the justifiable non-attendance of the exciseman.

ANOTHER very inconvenient provision, is that which prohibits all removal of Cyder, even after it hath paid the duty, without the certificate of an exciseman accompanying it, under the penalty on the transgressor of forfeiting the Cyder so removed, with the package; and being exposed, without the least shadow of proof to support a charge upon him, to a general enquiry, upon his own oath, in the Court of Exchequer, into all his transactions in this article for many years past; in which even the most innocent person can receive no satisfaction for the great expence to which he is necessarily put in clearing up his innocence from the imputations of groundless and unjust suspicion. The great loss of time, the unnecessary and vexatious trouble, the frequently recurring disappointment, and in some cases the absolute impossibility, without great detriment, of complying with this provision, render it a very grievous hardship on the grower of Cyder. We have seen a remarkable instance of this in the neighbourhood of Exeter; where, upon the sale of a hoghead of Cyder to a farmer living at no great distance, it actually cost the farmer 5 s. out of his pocket in fruitless journeys in quest

quest of the exciseman, to procure a certificate ; and, in consequence of these continued disappointments, the opportunity of sale was lost ; and the Cyder was, very lately, not yet removed. It may be proper to observe, that neither the maker of Malt, nor the dealer in it, are laid under this difficulty ; but may dispose of, and remove any part of their stock at pleasure, without the trouble of attending upon excisemen for permits ; for which, with regard at least to non-compounders, there can be no manner of occasion, after the Cyder hath been once gauged and charged, and the season for making is over, except to give trouble.

ANOTHER inconvenience, which we may more properly call a national grievance, arising from the method of collection appointed by this act, is the enormous increase of revenue-officers, which will be absolutely necessary to carry it into due execution. This is a circumstance no less injurious to the public weal, than it is justly odious to the nation, which cannot see, without the utmost reluctance and even some indignation, the fruits of industry, frugality, and hard labour, torn from the most useful part of it, to support a set of drones who devour that honey in the accumulation of which they had no share. For this is the most inoffensive light in which they can be considered, the people in general being disposed to look upon them in a much more disagreeable one. Every method of collecting the public revenue, in virtue of which a very large proportion of it, instead of being applied to its proper destination of supplying the public exigencies, is consumed in the expences of the collection, must, from its very nature, be the most oppressive, and have the greatest tendency to produce a general discontent. Accordingly we find it has at length roused from its insensibility a neighbouring nation, long trained up in the blindest and most submissive devotion to the will of an absolute monarch ; for this is one of the capital points which has united the several Parliaments of that kingdom, not only in the most steady and spirited opposition to, and reiterated remonstrances against, the late money-edicts ; but, as far as their power extends, in an actual and declared disobedience, which, however, may be presumed to be a legal one, and warranted by the forms and principles of their constitution. We may add to what has been said, that every officer appointed for this purpose, is a certain loss to the public,

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by his being taken from a state of industry, in which he might be very beneficial to it, and placed in a situation in which he can contribute nothing to its wealth, its good order, or its defence; not to mention the further weight this great increase will add to ministerial influence, which is generally understood to have already too large a share of it in the ballance of our constitution. What will be the number of additional officers which will be found necessary to collect this duty, it is impossible as yet even to guess: but if we can form any computation from the number of pounds, and their distance from each other, it is certain that if the determination of this point shall be regulated by the justice due to the interests of the subject, and not merely by those of the revenue, with a total disregard to the former, the number for this single county must amount to many hundreds. Few, indeed, in proportion to what will be wanted, have as yet been sent amongst us, as the present year, succeeding one of extraordinary plenty, is, as might naturally be expected, a year rather of scarcity; notwithstanding which, the property of the farmer has already greatly suffered, as well as the revenue itself, from this very frugal management. The specimen, indeed, which these gentlemen have already given us, during this short time of our acquaintance with them, of their disposition towards rapacity and insolence, lays us under no temptation of wishing an enlargement of that acquaintance. In many places they have extorted from the farmer, and still continue to insist upon, a fee of six pence for every certificate, though the act expressly requires them to give it without fee or reward. The same fee they have extorted from others, for every entry of their cellar or pound, though this is the very duty which is the object of their appointment; and upon the denial of this fee, they have refused the entries tendered to them. These are facts ready to be proved, if their superiors shall think proper to enquire into, or animadvert upon, their conduct. A great part of them are so destitute of that knowledge which is essential to their employment, as not to be able to gauge a common fatt in the pound-house; and for this reason have obliged the farmer to put his Cyder into hogsheds, before they could take an account of its quantity: and the common answer to all complaints is, Why do you not compound? which is equivalent to saying, Why do you not suffer us to enjoy our salaries in ease and quiet, without putting us to the trouble of doing our duty?

We come now, in the last, place to the grand objection of most general influence against this new duty, the extraordinary and most alarming extension of the laws of Excise; and the fastening this badge of slavery on the shoulders of every landholder in Great Britain who grows Cyder, from the nobleman down to the very lowest occupier of land, rated to the land-tax at more than 40s. or producing above four hogheads in the year. But it is unnecessary to expatiate on this grievance. The public wants no further information concerning it. This is most evidently the very case, *paries cum proximus ardet*; and we cannot reasonably doubt but the generality of the nation will, upon second thoughts, and more mature reflection, be forward to lend their assistance towards extinguishing a flame which threatens destruction to the liberties of the whole kingdom, though it is as yet kindled only in a part of it. For if this new extension of the Excise-laws is confirmed, it must effectually justify and authorise every future extension of them which can be proposed, till the Excise becomes general. There is no objection conceivable against any such future extension, which will not militate with at least equal strength against this. We may, therefore, safely trust this part of our defence with the general sense of the nation; and it hath been thought most expedient to apply ourselves chiefly on this occasion to the undeceiving that part of it, which, from a very imperfect acquaintance with the subject, erroneously imagines, that it is the method of collection only, and not the duty itself, which is liable to just exception. It is in this view that we have bent our whole endeavours to demonstrate, from facts of public notoriety, and the easiest calculations, that no tax whatever can be laid on Cyder, either sold or consumed by the maker, or purchased of him for the consumption of private families, without spreading immediate ruin and desolation throughout this county; and finally, though perhaps gradually, eradicating the very improvement which is made the fund of it. With what success this attempt of ours may be attended, must be left to the determination of the publick.

To obviate a misapprehension which may possibly arise, it may be necessary to take notice, that the expence of making a hoghead of Cyder is calculated throughout these papers upon the supposition, that it is not made at the owner's own pound; and this supposition is
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founded in the strictest justice; since, whatever the amount of the savings on this article may be, the whole can no otherwise be considered than as a reasonable return for the stock or sum of money laid out in erecting the pound, with the house in which it stands, and in the purchase of the fatts or keeves, and other vessels, which are its necessary appendages, and for the further sum which it will yearly cost to keep them in due repair; but this advantage most certainly cannot be placed to the account of profits on the apples, which are the only real product of the orchard.

P. S. By exact accounts received from Plymouth, since this case was sent to the press, it appears, that, for the last seven years, the quantity of Malt sent coast-ways, and received into his Majesty's brewhouse at Plymouth, from contractors in other parts of the kingdom, amounts to no less than 68,136 quarters and seven bushels, while what was received there, as supplied from this county, amounts to no more, during the same time, than 22,006 quarters and six bushels. But even of this last quantity, two-thirds may be fairly struck off, and added to that brought coast-ways, for most of the contractors send large quantities above their contract, for the convenience of completing the cargo of their vessels, and to save freight; which, being sold cheaper than the malsters at Plymouth can afford it, is readily disposed of there; and it very often happens, that what has been refused at the King's brewhouse as of inferior quality, is occasionally landed, and kept in reserve till the stores there are reduced, and supplies prevented from coming by the westerly winds, and then sold there under the denomination of this country Malt.

By other authentick accounts received from Plymouth at the same time, it appears, that, for the last seven years, no less than 3635 hogshheads of strong Beer have been yearly at a medium imported into that single port, the meer Malt duty of which, reckoning it so low as on nine bushels to the hogshhead, amounts to 969 l. 3 s. 9 d. a sum which falls very little short of the whole duty upon the consumption of the prisoners of war, without taking into the account the Beer-duty, amounting, at 12 s. per hogshhead, to no less than 2181 l. so absolutely destitute of all foundation is that objection, which ascribes the large amount of the Malt-tax in this county for the last seven years principally to the number of prisoners of war maintained in it during that time, and to the great consumption of Malt in the King's brewery.

B. R. R. A. T. U. M.

Page 15, line 16, for *exportation of Malt*, read, *exportation of barley made into Malt*.